

SIKKIM



GOVERNMENT

GAZETTE

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No. 358

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 54/2020-GST/SIKKIM

Date: 24th June, 2020

NOTIFICATION

In exercise of the powers conferred by section 168 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), read with sub-rule (5) of rule 61 of the Sikkim Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, Finance Department, No. 29/2020 – State Tax, dated the 23rd March, 2020, namely:—

In the said notification, in the first paragraph, after the fifth proviso, the following provisos shall be inserted, namely: —

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**